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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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NIPPONKOA INSURANCE COMPANY, LTD.,	:	Civil Action No.:
	:	08 CV 4790(Pauley)
Plaintiff,	:	
	:	
-against-	:	
	:	<b><u>RULE 7.1 STATEMENT</u></b>
J.C.DUGGAN, INC.,	:	
	:	
Defendant.	:	
-----X		

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedures, the undersigned counsel of record for defendants, J.C. Duggan, Inc., certifies that there are no corporate parents of that party, and that no publicly held corporation owns more than 10% of the stock of that party.

Dated: June 30, 2008

  
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Marc I. Kunkin